

(916) 324-6593

March 16, 1984

Attention:

This is in response to your inquiry regarding the on-going partition of the various ranch properties belonging to R and B J and H and D J .

In your letter, you indicated that since the transfer in Book of Official Records, at page , splits an appraisal unit, your office would consider that not to be a true partition and would therefore be subject to reappraisal.

Although Assessor's Letter Number 80/84 (May 16, 1980) does refer to separate "appraisal units", we do not believe that any alteration of an existing parcel's physical configuration should thwart the legislative intent behind statutes providing for the partition of property. Under the facts presented, the splitting of parcels 725 and 726 would be an appropriate action in the J Ranch partitions.

I believe this addresses your inquiry and if any further assistance is required, please do not hesitate to contact me.

Very truly yours,

Gilbert T. Gembacz
Tax Counsel

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